

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

In re:	§	
	§	
LEONARD J. CIRAULO	§	Case No. 13-23398
ROSA ELVA CIRAULO	§	
	§	
Debtor(s)	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 03/13/2013 . The undersigned trustee was appointed on 03/14/2013 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 916,311.41

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	255,807.15
Bank service fees	1,047.90
Other payments to creditors	606,859.62
Non-estate funds paid to 3 rd Parties	6,613.42
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
 Leaving a balance on hand of ¹	 \$ 45,983.32

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 08/09/2013 and the deadline for filing governmental claims was 11/08/2013 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 48,722.51 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 46,234.90 as interim compensation and now requests a sum of \$ 2,487.61 , for a total compensation of \$ 48,722.51 ². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 0.00 , for total expenses of \$ 0.00 ².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 09/28/2015 By: /s/ALAN FUKUSHIMA
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case 13-23398 Filed 11/25/15 Doc 162
FORM I
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No:	13-23398	TCH	Judge:	Thomas C. Holman	Trustee Name:	ALAN FUKUSHIMA
Case Name:	LEONARD J. CIRAULO				Date Filed (f) or Converted (c):	03/13/2013 (f)
	ROSA ELVA CIRAULO				341(a) Meeting Date:	04/10/2013
For Period Ending:	09/28/2015				Claims Bar Date:	08/09/2013

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Location: 179 Sage Sparrow Cir., Vacaville CA 9568	400,000.00	0.00		0.00	FA
2. 512 Elizabeth St., Vacaville, CA 95688	300,000.00	0.00		515,000.00	FA
3. 550 4th St., Rio Vista, CA 94571	300,000.00	0.00	OA	0.00	FA
4. 717 Broadway St., Fairfield, CA 94533	200,000.00	0.00		329,000.00	FA
5. Financial Accounts	50.00	0.00		0.00	FA
6. Financial Accounts	300.00	0.00		0.00	FA
7. Household Goods	2,295.00	0.00		0.00	FA
8. Wearing Apparel	350.00	0.00		0.00	FA
9. Furs and Jewelry	400.00	0.00		0.00	FA
10. Pension / Profit Sharing	190,000.00	0.00		0.00	FA
11. Pension / Profit Sharing	130,000.00	0.00		0.00	FA
12. Vehicles	10,350.00	0.00		0.00	FA
13. Vehicles	12,404.00	0.00		0.00	FA
14. Vehicles	300.00	0.00		0.00	FA
15. Vehicles	1,000.00	0.00		0.00	FA
16. OTHER - Post Petition rents (Elizabeth Street prop	Unknown	15,000.00		12,450.00	FA
17. OTHER-Post Petition rents - Broadway (u)	0.00	5,000.00		2,600.00	FA
18. OTHER-Post petition rents - Rio Vista property (u)	0.00	6,000.00		4,740.00	FA
19. Tenant Security Deposits for 512 Elizabeth	0.00	0.00		0.00	FA
20. Tenant Security Deposits for Broadway	0.00	0.00		0.00	FA
21. Tenant Security Deposits for 550 Rio Vista	0.00	4,750.00		0.00	FA
22. Escrow Refunds from sale of 512 Elizabeth Street (u)	0.00	221.41		221.41	FA
23. Unscheduled Union Bank deposit account (u)	0.00	49,987.00		50,000.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		0.00	Unknown

TOTALS (Excluding Unknown Values)	\$1,547,449.00	\$80,958.41	\$914,011.41	Gross Value of Remaining Assets Exhibit A \$0.00 (Total Dollar Amount in Column 6)
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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

04-16-13 I received two opinions of value from a real estate agent by the debtor's attorney. The real estate broker values the Broadway property at \$225,000 and the Elizabeth property at \$294,000. The Trustee agrees with the values of the other two properties. Trustee forwards information to his real estate broker to confirm the values submitted.

05-06-13 Trustee receives broker's opinion of value from Real Estate Broker Ron Nakano. Nakano states the values for the two properties (512 Elizabeth Street should have a value of \$400,000 and 717 Broadway should be \$300,000). The combined equity will be about \$116,074. Trustee contacts Attorney Russell Cunningham to inquire about employing him as attorney for the trustee. Trustee contacts Gene Gonzales, CPA to serve as accountant for the bankruptcy estate.

Trustee contacts debtors attorney and explains this case will be concluded as an asset case at the continued hearing on May 8, 2013. Trustee also advises debtor's counsel that he will be preparing a stipulation extending the deadline to object to exemptions and discharge to August 31, 2013. Trustee also advises debtor's counsel that he will sending a letter to debtors requesting an accounting and the turnover of rents.

Trustee prepares and emails to debtor's counsel the Stipulation to Extend the Deadline to Object to Exemptions and To File a Complaint Objecting to Discharge.

05-07-13 Trustee files the Stipulation to Extend the Deadline to Object to Exemptions/Discharge with the court.

05-10-13 Trustee sends a letter to the tenants at 512 Elizabeth Street, 717 Broadway, and 550 South 4th Street advising them of my appointment and to send all rents and communications to the Trustee at his office address.

05-14-13 Trustee receives an email the Judge Holman had rejected the employment application for Sisto and Gonzales. Attorney Cunningham's office will reset the hearing on 28 days notice.

05-16-13 Trustee receives a telephone call from Tenant Richard Haff that the debtor was out at the property and instructing the tenants to disregard the trustee letter and to pay all rents to him.

05-22-13 Trustee receives a package from debtor's counsel at the federal courthouse. The package contains all of the leases, utility bills and mortgage payment information. There are no checks, as requested, contained in the envelope.

05-24-13 In response to Debtor's possible filing of a motion to compel abandonment of the Rio Vista property, Trustee sends an email to debtor's counsel advising him that our real estate broker will be visiting the Rio Vista site next week and will determine a value and if there is equity in the property. If there is value, Trustee will file an opposition to their motion.

05-27-13 The tenant letters sent to James Lee, Susan Pearl and Laura Lane were returned as undeliverable. The Trustee sends out three letters to previously undisclosed tenants: Christopher Samuels & Brenda Sanchez, Heather DeCock and Marquis Jordan, and Rosezetta James.

06-04-13 Trustee receives a telephone call from Elizabeth Street tenant Ryan Carter. Carter explains to Trustee he is confused who to send the rent check to because the debtor keeps telling him to send it to the debtor. Trustee gives Carter the telephone number for debtor's counsel to clarify this issue. Also, at Carter's request, Trustee emails Carter a copy of the letter sent to his address earlier which explain who to make the rent payments to and where to send the rents.

Trustee receives an offer from Real Estate Broker Ron Nakano for \$475,000 for the Elizabeth Street property.

Trustee attends court hearing on the motion to turnover. The judge orders trustee's counsel to subpoena the debtors to a 2004 Examination. If the debtors refuse or do not appear, the judge will issue a warrant for their arrest.

06-17-13 Trustee sends an email to Broker Ron Nakano requesting he lower the selling price of the property by \$31,000.

Trustee receives information from counsel that the Court has approved Gene Gonzales' application for employment.

06-21-13 Trustee received a telephone call from Tenant John Daily. He stated he was moving out and would like to use his security deposit to pay his last month's rent.

06-26-13 Trustee spoke with Eduardo Delgado. Trustee will allow tenant Delgado to perform all yard maintenance on the property in lieu of rent.

07-10-13 Trustee receives an email from tenants Marquis Jordan and Christopher Sam where they will maintain the gardening on the property for \$200 a month. Each tenant will deduct \$100 per month off their rent. A copy of the email was placed in the case file.

07-11-13 Trustee files a non-opposition to debtor's request to compel abandonment of the Rio Vista property and the debtor's residence.

07-18-13 Trustee receives information from Broker Nakano that he has received an offer on the Elizabeth property for \$485,000.

08-02-13 Trustee contacts PG&E and requests they start gas and electric service immediately at the 512 Elizabeth Street property in Vacaville, CA. Trustee contacts resident Delgado to advise him the utilities will be back on Monday 8am - 12pm. Deposit is going to be \$51.00.

08-13-13 Trustee receives a second notice that the past due balance is \$633.26 and the notice indicates service will be disconnected if the bill is not paid by 08/26/13.

08-20-13 Trustee telephones the City of Vacaville Utility Billing Office and requests the disconnect notice be extended for 2 -weeks to September 9, 2013. Trustee's attends the court hearing on the motion to sell the property at 512 Elizabeth Street. There was one additional bidder bidding on the property. The property was sold to the original buyer at \$515,000 (\$40,000 more than the original bid).

Trustee's counsel files the motion to sell the property at 717 Broadway Street in Fairfield, CA.

08-30-13 Trustee receives the Order granting the Motion to Sell the Elizabeth Street property.

09-02-13 Trustee imports, reviews, validates and schedule-links claims.

09-06-13 Trustee receives the Seller's Closing Statement and check for \$119,236.10 for the sale of the Elizabeth Street property.

09-23-13 Trustee sends a letter to tenant Christopher Samuels and Brenda Sanchez at 721 Broadway Street requesting the August 2013 rent.

09-27-13 Trustee speaks with counsel about the probability of collecting the uncollected rents and security deposits from the debtor. Because of the costs involved and the probability of actually collecting the monies is low, the Trustee decides it is better to close this case without incurring any additional administrative costs. The Trustee will submit the Seller's Closing Statement to Gonzales after it is received so the tax return can be completed. Trustee advises counsel to begin preparing the fee applications on this case.

10-16-13 Trustee receives the order from Judge Holman to complete the sale of the Broadway Street property.

10-17-13 Trustee sends out a letter to the three remaining tenants at the Broadway Street property informing them that effective November 1, 2013, to pay all rents to the new owner.

10-24-13 Trustee receives a check from Cornerstone Title for \$89,449.29. The sales price of the property is \$329,000. Trustee advises Gonzales to prepare the final tax return for the bankruptcy estate and advises Cunningham to prepare his fee application.

10-28-13 Trustee emails the Final Settlement Statement of the 717 Broadway Street property, the 1099-S for the 512 Elizabeth Street property and Forms 1 and 2 to Gene Gonzales to prepare the final tax return.

Trustee files Report of Sale for both the 512 Elizabeth Street property and the 717 Broadway property with the Court.

11-04-13 Trustee is awaiting the Federal and State tax returns for the bankruptcy estate and fee applications for Cunningham and Gonzales before preparing the TFR/NFR for this case.

11-21-13 Trustee receives the federal and state tax returns for the bankruptcy estate. Trustee signs, send a check and mails the tax returns to the respected agencies.

12-04-13 Trustee receives an email from Luke Hendrix that the fee applications with be filed and be heard on January 14, 2014.

12-09-13 Trustee received a package of information from the IRS regarding my request for a prompt determination. The enclosed checklist indicated the accompanying tax return required a signature. Trustee signed and dated the accompanying tax return and resent it to the IRS.

12-11-13 Trustee reviews and signs the fee application for Gonzales.

12-12-13 Received documents from Union Bank regarding their Request for Judgment regarding the debtor's property at 550 South 4th Street in Rio Vista, California. Since the bankruptcy estate has already abandoned the property, counsel advises Trustee does not need to respond. A copy of the email is placed in the case file.

01-13-14 Trustee receives an email from counsel that the Fee Applications for Trustee's counsel and accountant have both been approved by the court. Once the orders are received. Trustee shall issue a check to both parties.

01-22-14 Trustee receives the order to pay Trustee's counsel.

02-27-14 Trustee prepares and files the TFR/NFR with the UST's Office.

04-22-14 The TFR/NFR is filed with the court.

05-14-14 Trustee files his declaration and order to pay distributions.

05-29-14 Trustee receives the order to pay compensation and dividends.

07/29/14 Trustee prepares and sends in the TDR to the UST's office.

04-30-15 Trustee receives a copy of an email sent to trustee's counsel. The email is from R.J. Wood and he states that the debtors are holders of a checking account with Union Bank that was not disclosed in the bankruptcy schedules. The account was opened on 12/28/2006 with an opening deposit of \$50,000. The current balance is \$49,987 and the bank is holding the funds.

Trustee's counsel answers the email stating the Trustee will seek to reopen the case to administer the funds and will seek reappointment as the trustee. A review of the Claims Register indicates there is \$42,987.36 remaining in unpaid unsecured claims.

06-10-15 The Order on the motion to reopen this case to administer assets is filed and the Trustee is reappointed as the Trustee in this case. This case was reopened so the Trustee can administer the funds held by Union Bank in an unscheduled bank account of the debtors.

06-23-15 Trustee receives an email from RJ Wood. He states the check to the bankruptcy estate has been sent via FedEx and should arrive tomorrow.

06-25-15 Trustee receives a Cashier's Check for \$50,000 from Union Bank.

06-26-15 Trustee signs the declaration to employ Desmond, Noland, Liviach and Cunningham as counsel for the bankruptcy estate.

07-09-15 Trustee receives, reviews and reconciles the June 2015 bank statement.

08-14-15 Trustee receives, reviews and reconciles the July 2015 bank statement.

08-31-15 Trustee receives, reviews and signs the second fee application for Desmond, Nolan, Liviach and Cunningham and returns it, along with his declaration via email to counsel. The hearing on the fee application is scheduled for September 22, 2015 at 9:30am in Department B.

09-14-15 Trustee receives, reviews and reconciles the August 2015 bank statement.

Exhibit A

Exhibit A

RE PROP #	5	--	Bank Account with Bank of America
RE PROP #	6	--	Bank Account with Bank of America
RE PROP #	7	--	Normal Household Furnishings
RE PROP #	8	--	Miscellaneous Clothing
RE PROP #	9	--	Miscellaneous Jewelry
RE PROP #	10	--	Husband's Retirement: PERS
RE PROP #	11	--	Wife's 401K
RE PROP #	12	--	2003 Toyota Land Cruiser (230,000 miles)
RE PROP #	13	--	2003 Ford F250 4WD EX CAB DEISEL SUPERDUTY (65,000 miles)
RE PROP #	14	--	1990 Toyota P/U SR5 (362,605 miles)
RE PROP #	15	--	Dump Trailer, Double Axel 6X10
RE PROP #	16	--	6 months of post-petition rents from March 2013 through August 2013 (58% for March, 100% for April, May, Full rent minus \$750 (Eduardo Delgado) for June, July and August.
RE PROP #	17	--	6 months of post-petition rents for the Broadway property: 58% for March, 100% for April, May, June, July, August
RE PROP #	18	--	4 months of post-petition rents for the Rio Vista property: \$2755 for March, \$3950 for April, \$3950 for May, and \$3950 for June.
RE PROP #	22	--	This is a refund from the escrow balance refund from Bank of America Home Loans
RE PROP #	23	--	In December 2006, the Debtors opened a deposit account with Union Bank's predecessor. The account was established in connection with the Debtor's refinance of the Debtor's investment property located at 550 4th Street in Rio Vista, California. The current balance of the account totals approximately \$49,987. The bank account and the funds were not scheduled in the Debtor's schedules and belong to the bankruptcy estate. Although the property was abandoned to the Debtor's, the unscheduled bank account and the funds were not abandoned.

Initial Projected Date of Final Report (TFR): 04/15/2013

Current Projected Date of Final Report (TFR): 04/15/2014

Case 13-23398 Filed 11/25/15 Doc 162
FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-23398
Case Name: LEONARD J. CIRAULO
ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA
Bank Name: Union Bank
Account Number/CD#: XXXXXX3874
Checking Account (Non-Interest Earn

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/28/13	18	MILLER, MONICA A.	Rental Income for June 2013	1122-000	\$800.00		\$800.00
06/03/13	16	BROOKS, TERRA 512 ELIZABETH STREET APT. CVACAVILLE, CA 95688	Rental Income June 2013 rent	1122-000	\$800.00		\$1,600.00
06/03/13	16	CHARLES & GENNA KRONSCHNABEL 512 ELIZABETH STREET, APT AVACAVILLE, CA 95688	Rental Income for June 2013	1122-000	\$800.00		\$2,400.00
06/03/13	18	DAILEY, JOHN 550 S. FOURTH STREET, UNIT ARIO VISTA, CA 94571	Rental Income	1122-000	\$975.00		\$3,375.00
06/03/13	16	FADEL, MARCEL N. 2360 REDWOOD ROAD APT #327NAPA, CA 94558	June 2013 rent	1122-000	\$800.00		\$4,175.00
06/03/13	17	DECOCK, HEATHER 717 1/2 BROADWAY STREETFAIRFIELD, CA 94533	Rental Income	1122-000	\$900.00		\$5,075.00
06/06/13	16	DELGADO, EDUARDO E GRACIELA DELGADO512 ELIZABETH STREET, APT FVACAVILLE, CA 95688	Rental Income	1122-000	\$750.00		\$5,825.00
06/09/13	18	PAYABLE, ACCOUNTS 650 Merchant StreetVacaville, CA 95688	Rental Income June 2013 rent for Candy Dotson - 550 S. 4th Street, Apt F, Rio Vista, CA	1122-000	\$545.00		\$6,370.00
06/09/13	16	CARTER, RYAN 512 Elizabeth Street, Apt DVacaville, CA 95688	Rental Income	1122-000	\$700.00		\$7,070.00
06/10/13	18	HAFF, RICHARD 550 S. 4th Street, Unit CRio Vista, CA 94571	Rental Income This payment was stopped by the renter and replaced with Deposit #15.	1122-000	\$975.00		\$8,045.00
06/13/13	16	LUIKENS, MICHAEL T. 142 SALINAS DRIVEVACAVILLE, CA 95688	Rental Income	1122-000	\$800.00		\$8,845.00
06/17/13	17	SAMUELS, CHRISTOPHER BRENDA SANCHEZ721 BROADWAY STREET,FAIRFIELD, CA 94533	Rental Income	1122-000	\$500.00		\$9,345.00

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For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/17/13	17	SAMUELS, CHRISTOPHER BRENDA SANCHEZ721 BROADWAY STREETFAIRFIELD, CA 94533	Rental Income	1122-000	\$350.00		\$9,695.00
06/20/13	18	CARPENTER, PATRICK 550 S. 4TH STREET, APT. DRIO VISTA, CA 94571	Rental Income	1122-000	\$900.00		\$10,595.00
06/20/13	18	HAFF, RICHARD 550 S. 4TH STREET, UNIT CRIO VISTA, CA 94571	Rental Income	1122-000	\$975.00		\$11,570.00
07/09/13	16	MARCEL N. FADEL 2360 REDWOOD ROAD APT #327 NAPA, CA 94558	Rent for July 2013	1122-000	\$800.00		\$12,370.00
07/09/13	16	TERRA BROOKS 512 ELIZABETH STREET APT. C VACAVILLE, CA 95688	Rent for July 2013	1122-000	\$800.00		\$13,170.00
07/09/13	18	ACCOUNTS PAYABLE 650 Merchant Street Vacaville, CA 95688	Rent for July 2013 July 2013 rent for Candy Dotson - 550 S. 4th Street, Apt F, Rio Vista, CA	1122-000	\$545.00		\$13,715.00
07/09/13	16	CHARLES & GENNA KRONSCHNABEL 512 ELIZABETH STREET, APT A VACAVILLE, CA 95688	Rent for July 2013	1122-000	\$800.00		\$14,515.00
07/11/13	16	RYAN CARTER 512 Elizabeth Street, Apt D Vacaville, CA 95688	Rent for July 2013	1122-000	\$700.00		\$15,215.00
07/19/13	16	Michael Luikens 512 Elizabeth Street, Apartment E Vacaville, CA 95688	Rent for July 2013	1122-000	\$800.00		\$16,015.00
07/19/13	17	CHRISTOPHER SAMUELS BRENDA SANCHEZ 721 BROADWAY STREET FAIRFIELD, CA 94533	JULY 2013 RENT	1122-000	\$500.00		\$16,515.00
07/19/13	17	CHRISTOPHER SAMUELS BRENDA SANCHEZ 721 BROADWAY STREET FAIRFIELD, CA 94533	JULY 2013 RENT	1122-000	\$350.00		\$16,865.00

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Bank Name: Union Bank
Account Number/CD#: XXXXXX3874
Checking Account (Non-Interest Earn)

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

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Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
07/25/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$15.00	\$16,850.00
08/02/13	16	CHARLES & GENNA KRONSCHNABEL 512 ELIZABETH STREET, APT A VACAVILLE, CA 95688	August 2013 rent	1122-000	\$800.00		\$17,650.00
08/05/13	16	MARCEL N. FADEL 2360 REDWOOD ROAD APT #327 NAPA, CA 94558	August 2013 rent	1122-000	\$800.00		\$18,450.00
08/08/13	16	RYAN CARTER 512 Elizabeth Street, Apt D Vacaville, CA 95688	August 2013 rent	1122-000	\$700.00		\$19,150.00
08/12/13	16	MICHAEL T. LUIKENS 142 SALINAS DRIVE VACAVILLE, CA 95688	August 2013 rent	1122-000	\$800.00		\$19,950.00
08/26/13	16	TERRA BROOKS 512 ELIZABETH STREET APT. C VACAVILLE, CA 95688	August 2013 rent	1122-000	\$800.00		\$20,750.00
08/26/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$20.17	\$20,729.83
09/04/13		MARCEL N. FADEL 2360 REDWOOD ROAD APT #327 NAPA, CA 94558	September 2013 rent - Not property of the Estate	1280-000	\$800.00		\$21,529.83
09/04/13		CHARLES & GENNA KRONSCHNABEL 512 ELIZABETH STREET, APT A VACAVILLE, CA 95688	September 2013 rent - nonestate receipts	1280-000	\$800.00		\$22,329.83
09/06/13		CORNERSTONE TITLE COMPANY 9250 Laguna Springs Drive, Suite 208 Elk Grove, CA 95758	Sale of Real Property		\$119,236.10		\$141,565.93
			Gross Receipts \$515,000.00				
		UNITED LABOR BANK	First Deed of Trust (\$357,413.86)	4110-000			
		COLDWELL BANK RESIDENTIAL BROKERAGE	Sales Commission (\$15,450.00)	3510-000			

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Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
		CORNERSTONE TITLE COMPANY	Closing Costs (\$6,019.26)	2500-000			
		COUNTY TAXES	Property taxes (\$864.28)	2820-000			
		COUNTY TRANSFER TAX	Transfer taxes (\$566.50)	2820-000			
		ALAMO CREEK PROPERTIES	Sales Commission (\$15,450.00)	3510-000			
	2		512 Elizabeth St., Vacaville, CA 95688 \$515,000.00	1110-000			
09/06/13		RYAN CARTER 512 Elizabeth Street, Apt D Vacaville, CA 95688	Nonestate Funds September 2013 rent which will go to the new owner of the property.	1280-000	\$700.00		\$142,265.93
09/16/13	30001	Alamo Creek Properties 850 Merchant Street, #B Vacaville, CA 95688	Turnover of non-estate rents September 2013 rent collected from Apt A - Charles & Genna Kronschnabel, Apt B - Marcel Fadel, and Apt D - Ryan Joseph Carter.	8500-002		\$2,300.00	\$139,965.93
09/23/13	30002	Alamo Properties 850 Merchant Street Suite B Vacaville, CA 95688	Reimbursement of May 2013 Rent The tenant had paid his rent to the Debtor but the Debtor has not turned over the rent to the bankruptcy estate. The bankruptcy estate will have to collect the rent from the Debtor. The tenant provided lawn care service for all the properties at the Broadway residences in exchange for rent so this check is a reimbursement for those services. A copy of the checks will be in the case file.	2410-000		\$750.00	\$139,215.93
09/25/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$27.31	\$139,188.62

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FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-23398
Case Name: LEONARD J. CIRAULO
ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA
Bank Name: Union Bank
Account Number/CD#: XXXXXX3874
Checking Account (Non-Interest Earn)

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/14/13	18	HAFF, RICHARD 550 S. 4th Street, Unit CRio Vista, CA 94571	Rental Income Reversal This payment was stopped by the renter and replaced with Deposit #15.	1122-000	(\$975.00)		\$138,213.62
10/24/13		CORNERSTONE TITLE 9250 Laguna Springs Drive, Suite 208 Elk Grove, CA 95758	Sale of Real Property		\$89,449.29		\$227,662.91
			Gross Receipts \$329,000.00				
		Loan Payoff #1 to Bank of America	Loan Payoff (\$114,147.90)	4110-000			
		Loan Payoff #2 to Bank of America	Loan Payoff (\$30,845.86)	4110-000			
		Loan Payoff #3 to Bank of America	Loan Payoff (\$62,220.05)	4110-000			
		Loan interest payable to Bank of America	Loan Interest (\$3,727.16)	4110-000			
		Real Estate Commissions to Coldwell Banker	Real Estate Commissions (\$9,870.00)	3510-000			
		Real Estate Commissions to Investment Realty Group	Real Estate Commissions (\$9,870.00)	3510-000			
		Turnover of security deposits	Turnover of security deposits (\$3,100.00)	8500-002			
		Buyer's portion of tenant rents	Buyer's portion of tenant rents (\$1,213.42)	8500-002			
		Solano County Tax Collector	Delinquent property taxes (\$1,601.67)	4700-000			
		Solano County Tax Collector	1st installment 2013/14 taxes (\$849.75)	2820-000			
		Cornerstone Title	Closing costs (\$2,104.90)	2500-000			
	4		717 Broadway St., Fairfield, CA 94533 \$329,000.00	1110-000			

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Trustee Name: ALAN FUKUSHIMA
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Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
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1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/25/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$156.83	\$227,506.08
10/29/13	30003	Recology Vacaville Solano 1 Town Square Place Vacaville, CA 95688-3928	Post-Petition Utilities Post petition utilities for water, sewer and garbage	2420-000		\$882.53	\$226,623.55
10/29/13	30004	PG&E P.O. Box 997300 SACRAMENTO, CA 95899-7300	Post-Petition Utilities	2420-000		\$24.13	\$226,599.42
10/29/13	30005	CREDIT BUREAU ASSOCIATION P.O. BOX 150 FAIRFIELD, CA 94533	Post-petition utilities for the City of Fairfield for the 512 Elizabeth Street property.	2420-000		\$1,511.17	\$225,088.25
11/21/13	30006	Internal Revenue Service Internal Revenue Service Ogden, UT 84201-0048	Federal Capital Gains Taxes	2810-000		\$41,627.00	\$183,461.25
11/21/13	30007	Internal Revenue Service Internal Revenue Service Ogden, UT 84201-0048	Federal Capital Gains Taxes	2810-000		\$41,627.00	\$141,834.25
11/21/13	30008	FRANCHISE TAX BOARD Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812	State Capital Gains Taxes	2820-000		\$19,987.00	\$121,847.25
11/21/13	30009	FRANCHISE TAX BOARD Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812	State Capital Gains Taxes	2820-000		\$19,987.00	\$101,860.25
11/25/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$236.86	\$101,623.39
12/26/13		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$292.33	\$101,331.06
12/30/13	22	BANK OF AMERICA P.O. BOX 5012 WOODLAND HILLS, CA 91365-5012	Escrow Balance Refunds	1229-000	\$221.41		\$101,552.47

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FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-23398
Case Name: LEONARD J. CIRAULO
ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA
Bank Name: Union Bank
Account Number/CD#: XXXXXX3874
Checking Account (Non-Interest Earn)

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/31/13	30010	International Sureties, LTD Suite 420 701 Poydras Street New Orleans, LA 70139	Bond premium	2300-000		\$140.32	\$101,412.15
01/23/14	30011	J. RUSSELL CUNNINGHAM DESMOND, NOLAN, LIVAICH AND CUNNINGHAM 1830 15TH STREET SACRAMENTO, CA 95811	Attorney fees	3210-000		\$15,710.00	\$85,702.15
01/23/14	30012	J. RUSSELL CUNNINGHAM 1830 15th Street Sacramento, CA 95811	Attorney expenses	3220-000		\$233.13	\$85,469.02
01/27/14		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$150.97	\$85,318.05
02/25/14		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$148.43	\$85,169.62
03/21/14	30013	GENE GONZALES 855 UNIVERSITY AVENUE SACRAMENTO, CA 95825	Accounting Fees	3410-000		\$2,026.00	\$83,143.62
03/21/14	30014	GENE GONZALES 855 UNIVERSITY AVENUE SACRAMENTO, CA 95825	Accounting Expenses	3420-000		\$5.60	\$83,138.02
05/30/14	30015	ALAN FUKUSHIMA 1102 CORPORATE WAY, SUITE 100 SACRAMENTO, CA 95831	Final distribution representing a payment of 100.00 % per court order.	2100-000		\$46,234.90	\$36,903.12
05/30/14	30016	BEVERLY BOWMAN-MACDONALD 80 TAHOE DR RIO VISTA CA 94571	Final distribution to claim 6 representing a payment of 100.00 % per court order.	5600-000		\$1,225.00	\$35,678.12
05/30/14	30017	N. A. FIA CARD SERVICES FIA CARD SERVICES, N.A. P O BOX 982284 EL PASO, TX 79998-2238	Final distribution to claim 1 representing a payment of 45.38 % per court order.	7100-000		\$11,540.13	\$24,137.99
05/30/14	30018	N. A. FIA CARD SERVICES FIA CARD SERVICES, N.A. P O BOX 982284 EL PASO, TX 79998-2238	Final distribution to claim 2 representing a payment of 45.38 % per court order.	7100-000		\$8,680.10	\$15,457.89

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 13-23398
Case Name: LEONARD J. CIRAULO
ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA
Bank Name: Union Bank
Account Number/CD#: XXXXXX3874
Checking Account (Non-Interest Earn)

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
05/30/14	30019	N. A. FIA CARD SERVICES FIA CARD SERVICES, N.A. P O BOX 982284 EL PASO, TX 79998-2238	Final distribution to claim 3 representing a payment of 45.38 % per court order.	7100-000		\$4,287.70	\$11,170.19
05/30/14	30020	PYOD LLC ITS SUCCESSORS AND ASSIGNS c/o Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Final distribution to claim 7 representing a payment of 45.38 % per court order.	7100-000		\$714.83	\$10,455.36
05/30/14	30021	PYOD LLC ITS SUCCESSORS AND ASSIGNS c/o Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Final distribution to claim 8 representing a payment of 45.38 % per court order.	7100-000		\$347.43	\$10,107.93
05/30/14	30022	CAPITAL RECOVERY V, LLC C/O RECOVERY MANAGEMENT SYSTEMS CORP 25 SE 2ND AVE SUITE 1120 MIAMI, FL 33131-1605	Final distribution to claim 9 representing a payment of 45.38 % per court order.	7100-000		\$1,202.15	\$8,905.78
05/30/14	30023	CAPITAL RECOVERY V, LLC C/O RECOVERY MANAGEMENT SYSTEMS CORP 25 SE 2ND AVE SUITE 1120 MIAMI, FL 33131-1605	Final distribution to claim 10 representing a payment of 45.38 % per court order.	7100-000		\$960.18	\$7,945.60
05/30/14	30024	THE GOLDEN1 CU P.O. Box 15966 sacramento, CA 95852-0966	Final distribution to claim 11 representing a payment of 45.38 % per court order.	7100-000		\$6,895.22	\$1,050.38
05/30/14	30025	ECAST SETTLEMENT CORPORATION C/O BASS & ASSOCIATES, P.C. 3936 E. FT. LOWELL RD, SUITE 200 TUCSON, AZ 85712	Final distribution to claim 12 representing a payment of 45.38 % per court order.	7100-000		\$569.54	\$480.84
05/30/14	30026	ECAST SETTLEMENT CORPORATION C/O BASS & ASSOCIATES, P.C. 3936 E. FT. LOWELL RD, SUITE 200 TUCSON, AZ 85712	Final distribution to claim 13 representing a payment of 45.38 % per court order.	7100-000		\$480.84	\$0.00

COLUMN TOTALS

\$230,996.80

\$230,996.80

Less: Bank Transfers/CD's

\$0.00

\$0.00

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Subtotal	\$230,996.80	\$230,996.80
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$230,996.80	\$230,996.80

Exhibit B

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FORM 2
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Case No: 13-23398
Case Name: LEONARD J. CIRAULO
ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA
Bank Name: Union Bank
Account Number/CD#: XXXXXX4427
Checking

Exhibit B

Taxpayer ID No: XX-XXX4126
For Period Ending: 09/28/2015

Blanket Bond (per case limit): \$5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
06/25/15	23	UNION BANK MUFG UNION BANK, N.A. SAN FRANCISCO, CALIFORNIA 800-238-4486	Turnover of financial account These funds are from an unscheduled bank account in Union Bank held by the debtors.	1229-000	\$50,000.00		\$50,000.00
09/28/15	101	Desmond Nolan Livaich and Cunningham 1830 15th Street Sacramento, CA 95811	Attorney fees	3210-000		\$3,996.25	\$46,003.75
09/28/15	102	Desmond Nolan Livaich and Cunningham 1830 15th Street Sacramento, CA 95811	Attorney expenses	3220-000		\$20.43	\$45,983.32

COLUMN TOTALS	\$50,000.00	\$4,016.68
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$50,000.00	\$4,016.68
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$50,000.00	\$4,016.68

Exhibit B

TOTAL OF ALL ACCOUNTS		NET		ACCOUNT
		NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX3874 - Checking Account (Non-Interest Earn		\$230,996.80	\$230,996.80	\$0.00
XXXXXX4427 - Checking		\$50,000.00	\$4,016.68	\$45,983.32
		\$280,996.80	\$235,013.48	\$45,983.32
		(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$635,314.61			
Total Net Deposits:	\$280,996.80			
Total Gross Receipts:	\$916,311.41			

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 13-23398

Case Name: LEONARD J. CIRAULO

ROSA ELVA CIRAULO

Trustee Name: ALAN FUKUSHIMA

Balance on hand \$ 45,983.32

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
	UNITED LABOR BANK	\$ 357,413.86	\$ 357,413.86	\$ 357,413.86	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 45,983.32

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: ALAN FUKUSHIMA	\$ 2,487.61	\$ 46,234.90	\$ 2,487.61
Attorney for Trustee Fees: Liviach & Cunningham Desmond Nolan	\$ 3,996.25	\$ 3,996.25	\$ 0.00
Attorney for Trustee Expenses: Liviach & Cunningham Desmond Nolan	\$ 20.43	\$ 20.43	\$ 0.00
Accountant for Trustee Fees: GENE GONZALES	\$ 2,026.00	\$ 2,026.00	\$ 0.00
Accountant for Trustee Expenses: GENE GONZALES	\$ 5.60	\$ 5.60	\$ 0.00
Other: FRANCHISE TAX BOARD	\$ 39,974.00	\$ 39,974.00	\$ 0.00
Other: Internal Revenue Service	\$ 41,627.00	\$ 41,627.00	\$ 0.00
Other: INTERNAL REVENUE SERVICE	\$ 41,627.00	\$ 41,627.00	\$ 0.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: J. RUSSELL CUNNINGHAM	\$ 15,710.00	\$ 15,710.00	\$ 0.00
Other: J. RUSSELL CUNNINGHAM	\$ 233.13	\$ 233.13	\$ 0.00

Total to be paid for chapter 7 administrative expenses \$ 2,487.61

Remaining Balance \$ 43,495.71

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 1,225.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
6	BEVERLY BOWMAN-MACDONALD	\$ 1,225.00	\$ 1,225.00	\$ 0.00

Total to be paid to priority creditors \$ 0.00

Remaining Balance \$ 43,495.71

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 78,625.48 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	N. A. FIA CARD SERVICES	\$ 25,431.50	\$ 11,540.13	\$ 13,891.37
2	N. A. FIA CARD SERVICES	\$ 19,128.73	\$ 8,680.10	\$ 10,448.63
3	N. A. FIA CARD SERVICES	\$ 9,448.99	\$ 4,287.70	\$ 5,161.29
7	PYOD LLC ITS SUCCESSORS AND ASSIGNS	\$ 1,575.30	\$ 714.83	\$ 860.47
8	PYOD LLC ITS SUCCESSORS AND ASSIGNS	\$ 765.65	\$ 347.43	\$ 418.22
9	CAPITAL RECOVERY V, LLC	\$ 2,649.23	\$ 1,202.15	\$ 1,447.08
10	CAPITAL RECOVERY V, LLC	\$ 2,116.00	\$ 960.18	\$ 1,155.82
11	THE GOLDEN1 CU	\$ 15,195.31	\$ 6,895.22	\$ 8,300.09
12	ECAST SETTLEMENT CORPORATION	\$ 1,255.13	\$ 569.54	\$ 685.59
13	ECAST SETTLEMENT CORPORATION	\$ 1,059.64	\$ 480.84	\$ 578.80

Total to be paid to timely general unsecured creditors \$ 42,947.36

Remaining Balance \$ 548.35

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE

To the extent funds remain after payment in full to all allowed claims, interest will be paid at the legal rate of 0.2 % pursuant to 11 U.S.C. § 726(a)(5). Funds available for interest are \$ 300.52 . The amounts proposed for payment to each claimant, listed above, shall be increased to include the applicable interest.

The amount of surplus returned to the debtor after payment of all claims and interest is \$ 247.83 .